

NAME
ADDRESS

Dear Sir or Madam:

As you are aware, on **[insert date]**, we initiated an administrative review to determine whether imports into the United States of **[insert subject merchandise]** from **[insert nonmarket economy country]** are being sold at dumped prices.

As the representative of the government of the **[insert country]**, the Department requests your assistance in transmitting this questionnaire to all companies who manufacture the subject merchandise for export to the United States, and all companies who are engaged in exporting subject merchandise to the United States.

In past cases, the Department has treated the **[insert country]** as a nonmarket economy (NME) country. In accordance with section 771(18)(C) of the Tariff Act of 1930, as amended (the Act), any determination that a foreign country is an NME shall remain in effect until revoked. Because the **[insert country]** is an NME country and normal value cannot be calculated under section 773(a) of the Act for purposes of this administrative review, we will compute normal value by valuing the **[insert country]** producers' factors of production in a market economy country. Specifically, section 773(c) of the Act provides that the factors of production will be valued in one or more market economy countries ("surrogates") that are at a level of economic development comparable to the **[insert country]** and are significant producers of comparable merchandise.

General instructions for responding to the questionnaire follow immediately after the table of contents. We have divided the questionnaire itself into four sections, A, C, D, and E, and attached supplemental information, including a glossary of terms, in Appendices I through V.

All parties are requested to respond to section A (General Information), all exporters are required to respond to section C (Sales to the United States), and all manufacturers are required to respond to section D (Factors of production).

Companies are not currently required to respond to section E (Cost of Further Manufacturer or Assembly Performed in the United States). However, we may request a response to this section if we determine, based on the responses to section A, that we require the information requested to account for further processing expenses incurred in the United States.

The Department presumes that a single antidumping margin is appropriate for all exporters in a nonmarket economy country. The Department may, however, consider requests for separate rates from individual exporters. The appropriate questions are contained in section A of the questionnaire. (Please note that there are specific questions for both the government and the individual companies to answer in order for the Department to fully consider a request for separate rates.)

The Department may, if requested, consider whether the **[insert subject merchandise]** industry in the **[insert country]** is a market-oriented industry (MOI). Exporters that can provide evidence that the **[insert subject merchandise]** industry in the **[insert country]** is market-oriented should contact the official in charge, listed on the cover page of the questionnaire, immediately.

Please refer to the cover page and general instructions of the enclosed questionnaire for the time period covered by this administrative review, the due dates for responding to the questionnaire, and the instructions for filing the response. If you have any questions about those or any other matters, please contact the official in charge.

If you are unable to respond to this questionnaire within the specified time limits or are unable to provide the information in the form required, please contact the official in charge of this administrative review. We will attempt to accommodate any difficulties that you encounter in answering this questionnaire. However, that accommodation cannot conflict with our obligation to conduct the administrative review within the timeliness and informational requirements of United States law.

Sincerely,

XXXXX

**UNITED STATES DEPARTMENT OF COMMERCE
IMPORT ADMINISTRATION
OFFICE OF ANTIDUMPING COMPLIANCE**

**REQUEST FOR INFORMATION
(NAME of RESPONDENT)**

(COUNTRY)

(PRODUCT)

PERIOD OF ADMINISTRATIVE REVIEW: *(period)*

RESPONSE DUE DATE: *(specify by section)*

OFFICIAL IN CHARGE:

PHONE: (202) 482-

FAX: (202) 482-

INTERNET:

Return Questionnaire Response to:

**Office of Antidumping Compliance
Import Administration
U.S. Department of Commerce
Fourteenth Street and Constitution Avenue, N.W.
Room 1870
Washington, D.C. 20230**

CONTENTS

General Instructions

Section A Organization, Accounting Practices, Markets and Merchandise

Section B Not Applicable

Section C Sales to the United States

Section D Factors of Production

Section E Cost of Further Manufacturing Performed in the United States

Appendix I Glossary of Terms

Appendix II Instructions for Computer Tapes and Diskettes

Appendix III Description of Products Under Administrative Review

Appendix IV Forms for Company Official Certification and Certificate of Service

GENERAL INSTRUCTIONS

This nonmarket economy questionnaire requests information for the United States Department of Commerce (the “Department”) to determine whether your company dumped the **subject merchandise** in the United States. Dumping is the sale of merchandise to the United States at prices below the **normal value** of the merchandise. If you have questions, we urge you to consult with the official in charge named on the cover page. If for any reason you do not believe that you can complete the response to the questionnaire by the date specified on the cover page of this questionnaire, or in the form requested, you should contact the official in charge immediately.

Your response to the questionnaire should include all of the information requested. It is essential and in your interest that the Department receive complete information early in the proceeding to ensure a thorough and accurate analysis and to provide all parties the fullest opportunity to review and comment on your submission and the Department’s analysis. We appreciate your cooperation in this administrative review.

This administrative review will be conducted on a schedule dictated by law. If you fail to provide accurately the information requested within the time provided, the Department may be required to base its findings on the **facts available**. If you fail to cooperate with the Department by not acting to the best of your ability to comply with a request for information, the Department may use information that is adverse to your interest in conducting its analysis.

This questionnaire consists of the following sections:

Section A requests information about your organization and accounting practices, and general information regarding sales of the merchandise under administrative review.

Section B Not Applicable

Section C requests information about the United States market, including a sales list and other data necessary to calculate the price in or to the United States market.

Section D requests information about the **factors of production** of the merchandise sold in or to the United States.

Section E requests information about further processing in the United States prior to delivery to **unaffiliated** United States customers.

Please comply with the following general instructions for filing and preparing your response to this questionnaire.

I. Instructions for Filing the Response

1. File your response in Washington, D.C., U.S.A., at the address listed on the cover of the questionnaire.
2. **Proprietary versions** of the response should be submitted on the day specified on the cover of the questionnaire. The **public version** of the response may be filed one business day after the proprietary version.
3. File the original and nine copies of the proprietary version. However, if you file an electronic copy of the proprietary version in Word Perfect 6.0, you need file only the original version and four copies. For either alternative, only one copy of sample printouts and electronic media containing sales files and cost files need be submitted. (Appendix II contains instructions for filing electronic media.)

File the original and four copies of the public version of your narrative response and attachments, including sample printouts.

4. Submit the required **certification of accuracy**. Providers of information and the person(s) submitting it, if different (e.g., a legal representative), must certify that they have read the submission and that the information submitted is accurate and complete. The Department cannot accept questionnaire responses that do not contain the certification statements. A form for such certification is included at Appendix IV of this questionnaire. You may photocopy this form and submit a completed copy with each of your submissions.
5. Provide the required certificate of service with each proprietary version and public version submitted to the Department.
6. Request **proprietary treatment** for information submitted that you do not wish to be made publicly available. As a general rule, the Department places all correspondence and submissions received in the course of an antidumping proceeding in a public reading file. However, information deemed to be **proprietary information** will not be made available to the public. If you wish to make a request for proprietary treatment for particular information, refer to sections 353.32 and 353.33 of the Department's regulations. Submit the request for proprietary treatment no later than one business day following the submission of the proprietary version of the questionnaire response accompanied by:

- (1) a non-proprietary (public) version of your response that is in sufficient detail to permit a reasonable understanding of the information submitted in confidence, and/or
- (2) an itemization of particular information that you believe you are unable to summarize, accompanied by a statement of the reasons you believe that to be true.

7. Submit the statements required regarding limited release of proprietary information under the provisions of an **administrative protective order** ("APO"). U.S. law permits limited disclosure to representatives of parties (e.g., legal counsel) of certain business proprietary information, including electronic business proprietary information, under an APO. (Note that data received under an APO cannot be shared with others who are not covered by the APO.) Under the provisions governing APO disclosure, you must submit either:

- (1) a statement agreeing to permit the release under APO of information submitted by you in confidence during the course of the proceeding, or
- (2) a statement itemizing those portions of the information which you believe should not be released under APO, together with arguments supporting your objections to that release.

We are required by our regulations to reject, at the time of filing, submissions of business proprietary information that do not contain one of these statements. You must state in the upper right-hand corner of the cover letter accompanying your questionnaire response whether you agree or object to release of the submitted information under APO. (See section 353.31(e)(2) of our regulations for specific instructions.)

8. Place brackets (" []") around information for which you request business proprietary treatment. Place double brackets (" [[]]") around information for which you request proprietary treatment and which you do not agree to release under APO.

9. Provide to all parties whose representatives have been granted an APO (as listed in the cover letter to the questionnaire or as listed in a subsequent letter from the Department) a complete copy of the submission, proprietary and public versions, except for that information which you do not agree to release under APO. If you exclude information because you do not agree to release it under APO, submit with your response to the Department a certificate of service and a copy of the APO version of the document containing the information that you agree may be released under APO. For parties that do not have access to information under APO, please provide a public version only.

II. Instructions for Preparing the Response

1. Prepare your response in typed form and in English. Include an original and translated version of all pertinent portions of non-English language documents which accompany the response. If this is impractical for certain of the documents, please contact the official in charge.
2. Repeat the question to which you are responding in your narrative submission and place your answer directly below it. To assist you, we have provided a copy of the questionnaire on diskette in Word Perfect 5.1/5.2.
3. Refer to the instructions at Appendix II for information requested in electronic form (i.e., sales lists and factors of production data).
4. Include all worksheets, financial reports and other requested documents as appendices to your response.
5. Identify any source documents maintained in the normal course of business you have relied on in preparing your response, and specify the locations where such documents are maintained. Please include this information in an Appendix to your response. This information is used by the Department to prepare for verification.
6. Prepare sample printouts of information from each computer file submitted. The sample should contain the first and every fiftieth record (i.e., observations 1, 50, 100, . . . , n) in each file submitted. However, if the total records in a file number less than 500, prepare a printout of the entire file. Submit the printouts with the electronic files (see Appendix II part D).
7. Provide a table of contents and a table of attachments. Assign a number to each attachment and include a descriptive name for each attachment and its number in the table.

SECTION A

Organization, Accounting Practices, Markets and Merchandise

1. Quantity and Value of Sales

- a. State the total quantity and value of the merchandise under review that you sold during the period of review (“POR”) in the United States. A chart for reporting the sales quantity and value can be found at the end of this section. Complete a chart for all **subject merchandise** produced and sold by your company.
- b. Exclude your U.S. sales to **affiliated resellers**. Report instead the resales to the first unaffiliated customer.
- c. If you export merchandise for entry into a foreign trade zone (“FTZ”) or into a bonded warehouse in the United States, this may affect the way we treat these sales. Please contact the official in charge to discuss the reporting requirements.

The Department presumes that a single weighted-average dumping margin is appropriate for all exporters in a nonmarket economy country. The Department may, however, consider requests for separate rates from individual exporters. Individual exporters requesting a separate rate must respond to the following questions in order for the Department to consider fully the issue of separate rates.

2. Separate Rates

This section requests economic, industry, and company-specific information. All companies requesting a separate rate must respond to the following questions.

- a. Please describe and explain:
 - (i) Who owns your company;
 - (ii) Who controls your company;
 - (iii) Your company’s relationship with the national, provincial, and local governments, including ministries or offices of those governments;

- (iv) Your company's relationship with other producers or exporters of the subject merchandise. Do you share any managers or owners?
- b. Does the entity which owns or controls your company also own or control other exporters of the subject merchandise?
- c. If your company is owned or controlled by a provincial or local government, please identify other producers/exporters of the subject merchandise in your province or locality.
- d. Provide any legislative enactments or other formal measures by the government that centralize or decentralize control of the export activities of your company. Provide English translations of each document.
- e. Provide copies of any business licenses held by your company and English translations of those licenses.
 - (i) What governmental agency or office is responsible for issuing the licenses?
 - (ii) Describe the purpose of the licenses.
 - (iii) Do the licenses impose any limitations on the operations of your company? Do the licenses create any entitlements for your company? Describe and explain these limitations and entitlements.
 - (iv) Under what circumstances could the licenses be revoked, and by whom?
 - (v) Will these licenses need to be renewed? What actions must your company take to obtain renewal?
- f. Describe any controls on exports of the subject merchandise to the United States.
 - (i) Does the subject merchandise appear on any government list regarding export provisions or export licensing? If so, why was the product included in that list?
 - (ii) Do export quotas apply to the subject merchandise? If so, describe the process by which your company received its quota. Does the quota allocation process involve any government participation in the setting of export prices? Explain the quota allocation process. Are export licenses required for exports of the subject merchandise to the United States? If so, explain the licensing process and describe how your company obtained its export license(s). Does the licensing process involve any government participation in the setting of export prices?

- g. Describe how your company sets the prices of the merchandise it exports to the United States. Does your company negotiate prices directly with your customers? Are these prices subject to review by or guidance from any governmental organization? Provide evidence of any price negotiations.
- h. Does your company coordinate with other exporters in setting prices or in determining which companies will sell to which markets? What role does the Chamber of Commerce play in coordinating the export activities of your company?
- i. Describe how your company negotiates sales to the United States of the subject merchandise. Who in your company has the authority to contractually bind the company to sell merchandise? Does any organization outside your company review or approve any aspect of the sales transaction (e.g., the price, the product to be sold, the customer)? If so, identify the organization and explain the organization's role.
- j. Is your company, or any manager of your company, expected to achieve foreign exchange targets set by any governmental authority? If so, how are these targets determined?
- k. Describe how the management of your company is selected. If your company is required to notify any governmental authorities of who the managers are, please explain which authorities are notified and the purpose of the notification.
- l. Please identify the people who currently manage your company and explain how they were selected for these positions. Also identify the position that each held prior to assuming their current management role in your company.
- m. Are there any restrictions on the use of your company's export revenues? If so, explain when export earnings are deposited into a bank account:
 - (i) In whose name(s) is the account held?
 - (ii) Who has control of the account?
 - (iii) Who has access to the account?
- n. Explain how your company's export profits are calculated. What is the disposition of these profits and who decides how the profits will be used?
- o. Has your company suffered a loss on export sales in the past two years? If yes, how was that loss financed? If your company obtained loans from a bank, or attempted to obtain loans from a bank, describe the loan application process.

- p. What does your company do with the foreign currency it earns on sales of the subject merchandise to the United States?
- (i) If the foreign currency earned (or some portion of it) must be sold to the government, what exchange rate is applied?
 - (ii) If the foreign currency earned (or some portion of it) is retained by your company, describe any restrictions on the use of that foreign currency.

The remaining questions must be answered by all companies (exporters and manufacturers), whether or not the company is requesting a separate rate.

3. Corporate Structure and Affiliations

The purpose of the questions concerning operational and legal structures and affiliations is to provide the Department with an understanding of your company and its role in the manufacture and/or sale of the merchandise under administrative review.

- a. Provide an organization chart and description of your company's operating structure. Describe the general organization of the company and each of its operating units. For example, if your operations are structured by product or families of products, provide a description of each product group; if your operations are structured by function, provide a list of functional groups and the activities performed by each.

Although you may provide a general description of the structure of the company as a whole, it is particularly important that the description of those units involved in the development, manufacture, sale and distribution of the merchandise under administrative review be sufficiently detailed to provide the Department with a good working understanding of how these units function within the company.

- b. Provide a list of all the manufacturing plants, sales office locations, research and development facilities and administrative offices involved in the manufacture and sale of the merchandise under administrative review operated by your company. Briefly describe the purpose of each.

- c. Provide an organization chart and description of your company's legal structure. In addition to the chart, provide a list of all companies affiliated with your company through stock ownership. In responding to this question, refer to the definition of affiliated person provided in the Glossary of Terms at Appendix I. Describe also the activities of each affiliated company, with particular attention to those involved with the merchandise under administrative review. Specify the percentage of ownership and cross ownership among the companies listed.

4. Sales Process

The **date of sale** for your sales to the United States is important to the Department's analysis. It will determine which sales and production factors are reported in response to sections C and D of this questionnaire. Note, however, that the Department's criteria for determining date of sale may differ from those that you apply in the normal course of business. A description of the Department's criteria is included in the Glossary of Terms at Appendix I; please use these criteria in preparing your response to this questionnaire. If you have difficulty deciding which date to use as the date of sale, please contact the official in charge immediately.

- a. Describe the date (e.g., order date, shipment or invoice date) you have selected as the date of sale for sales to the United States during the period of administrative review, and explain why the date(s) selected best satisfies the Department's date of sale criteria. If you use different methods to identify the date of sale for different transactions, explain why you have done so.
- b. Explain how you determined the ultimate customer or market for the products sold through resellers. For these sales, explain whether you restrict the reseller's volume or geographic area for distribution. In addition, explain whether you provide customer lists to or make joint sales calls with the reseller, or provide post-sales support or purchase incentives to the reseller's customers. Provide written sales contracts or sales terms with these resellers.
- c. Describe your agreement(s) for sales in the United States (e.g., long-term purchase contract, short-term purchase contract, purchase order, order confirmation). Provide a copy of each type of agreement and all sales-related documentation generated in the sales process (including the purchase order, internal and external order confirmation, invoice, and shipping and export documentation) for a sample sale in the U.S. market during the POI or POR.
- d. Describe the types of changes that occur after the initial agreement that affect the terms of the sale other than delivery dates. Explain how these types of changes affected your determination of date of sale.
- e. Provide the approximate percentage of sales of the merchandise under administrative review in the United States market made pursuant to each type of agreement listed in response to question 4. c. above.
- f. Provide copies of all price lists used in sales of the merchandise under administrative review to the United States and identify the types of sales to which these price lists pertain. Include any discount or rebate schedules used with each price list.

5. Accounting/Financial Practices

A detailed understanding of your accounting and financial practices will help to ensure an accurate verification, and is necessary for the Department to analyze your reporting and allocation of expenses.

- a. Describe your company's accounting and financial reporting practices, including your normal corporate accounting period.
- b. Please provide the following financial documents for the two most recently completed fiscal years plus all subsequent monthly or quarterly statements: (1) chart of accounts; (2) audited, consolidated and unconsolidated financial statements (including any footnotes and auditor's opinion); (3) internal financial statements or profit and loss reports of any kind that are prepared and maintained in the normal course of business for the merchandise under administrative review; or, in the absence of such reports, for the product line that corresponds most closely to the definition of the merchandise under administrative review, including those for the next largest and smallest categories of merchandise and for the next largest and smallest internal business unit producing or selling the merchandise under administrative review; (4) financial statements or other relevant documents (*i.e.*, profit and loss reports) of all affiliates involved in the production or sale of the subject merchandise in the U.S. market, of all affiliated suppliers to these affiliates, and of the parent(s) of these affiliates; (5) any financial statement or other financial report filed with the local or national government of the country in which your company is located.

6. Merchandise

The questions which follow relate to the merchandise under administrative review sold in the United States.

- a. Provide a description of the types of merchandise under administrative review produced and/or sold by your company. Include in the description a list (and brief description) of any products with a similar production process to the merchandise under administrative review.
- b. Provide a key to your product codes assigned to the merchandise in the normal course of business, including an explanation of the full range of prefixes, suffixes, or other notations that identify special features. Explain whether identical products are listed under different codes depending on whether the product is destined for the U.S. market or another market. If so, provide a list showing how identical products are identified by product codes.
- c. Provide all catalogs and brochures issued by your company and affiliates that include the merchandise under administrative review sold by your company in the United States.

7. Further Manufacturing in the United States

This section of the questionnaire concerns subject merchandise exported to the United States and changed in value or physical condition (“**further manufactured**”) prior to delivery to the first unaffiliated customer in the United States.

Provide the following information with respect to merchandise that is further manufactured in the United States.

- a. Provide a list and description of the products sold to unaffiliated customers during the POR that were produced from or contain subject merchandise. For each such product sold, identify the particular subject merchandise used to produce that final product.
- b. Provide the weighted-average net price for the period of administrative review charged to the affiliated importer for each product included in the administrative review that has been further manufactured and the weighted-average net price for the period of administrative review charged the unaffiliated U.S. customers for each further manufactured final product. Report this data in a format which will permit the Department to compare the transfer prices of the imported merchandise to the price of the final product sold in the U.S. market. We suggest that for each further manufactured product sold during the POI or POR, you list the product code and name of the subject merchandise included in that product, the net unit transfer price charged the affiliated importer, the amount of the subject merchandise consumed in the production of the further manufactured product, and the total value of the consumed subject merchandise (unit transfer price multiplied by the number of units consumed in production).

8. Exports Through Intermediate Countries

If you are aware that any of the merchandise you sold to third countries was ultimately shipped to the United States, please contact the official in charge within two weeks of the receipt of this questionnaire.

9. Sales of Merchandise Under Administrative Review Supplied by an Unaffiliated Producer.

Please respond to this section of the questionnaire if neither your company nor an affiliate produced the merchandise under administrative review which you sold to the United States.

- a. Provide the names, addresses and facsimile numbers of those companies that supplied you with the merchandise under administrative review that your company or an affiliate sold to the United States.

b. State whether the supplier of the merchandise under administrative review knew or had reason to know the ultimate destination of any merchandise purchased by your company at the time of sale. For example, did you request that the supplier ship the merchandise directly to the United States; was the destination apparent from the product codes or other markings; were there product characteristics or features typical of the United States market? Was there an explicit or implicit understanding giving permission to or responsibility for exporting to the United States, or restricting, discouraging, or prohibiting sales in the home market or elsewhere? Does the supplier have the right to review your sales records? Does the supplier provide after-sales service in the United States, participate in U.S. sales calls or activities, or provide sales incentives to your customers?

c. State the currency in which your purchases from the supplier were transacted and paid.

10. Exports Through Trading Companies in Your Country

If you are aware that any of the merchandise that you sold to another company in your country was ultimately shipped to the United States, or was at the time the sale intended to be shipped to the United States, please contact the official in charge within two weeks of receipt of this questionnaire.

FORMAT FOR REPORTING QUANTITY AND VALUE OF SALES

Market	Unit of Measure	Total Quantity	Terms of Sale	Total Value
United States				
1. Export Price				
2. Constructed Export Price				
3. Further Manufactured				
Total				

Values should be expressed in U.S. dollars. Indicate any exchange rates used and their respective dates and sources.

To the extent possible, sales values should be reported based on the same terms (e.g., FOB).

List the unit of measure (e.g., kilograms) of the quantity reported.

SECTION C

Sales to the United States

I. General Explanation of Section C

This section of the questionnaire provides instructions for reporting your sales of the **subject merchandise** in or to the United States. We will compare the prices at which this merchandise was sold in or to the United States with a constructed value using the **factors of production** to determine whether the subject merchandise was sold at less than **normal value** in the United States during the POR.

If your company did not produce this subject merchandise, you must send section D to the company that produces the subject merchandise and supplies it to you or to your customers.

II. Computer File of U.S. Sales

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the POR of the subject merchandise, including sales of further manufactured merchandise. Do not report cancelled sales. This file format has been designed to accommodate **export price** ("EP") and **constructed export price** ("CEP") transactions.

For sales of merchandise that has been shipped to the customer and invoiced by the time this response is prepared, each "record" in the computer data file should correspond to an invoice line item (i.e., each unique product included on the invoice). For sales of merchandise that have not yet been shipped and invoiced (in whole or in part) to the customer, a "record" should correspond to the unshipped portion of the sale.

Each computer record submitted should contain the information requested concerning the product sold, the terms of the sale, the selling expenses incurred, and other information. The following portion of section C describes the information the Department requires.

III. Market Economy Inputs

List the movement expenses (ocean freight, marine insurance, trucking, etc.) that your company purchased from a market economy supplier and paid for in a market economy currency during the POR. For each movement expense, please report the price you actually paid for a specified quantity of inputs. For these prices, please provide the following information:

- a. From which market economy country did you purchase the good and in what currency did you pay?

- b. If you purchase a service from a market economy supplier, is the price you pay based on the weight or on the value of your product (e.g., the charge for marine insurance is usually based on the value of your shipment, while the charge for ocean freight is usually based on the weight of your shipment).
- c. Provide all details of the transaction, including the name of the supplier, the source country, terms of payment and any other arrangements you have made.
- d. Detail the percentage you purchased from a market-economy country and the percentage you purchased from a nonmarket economy supplier.

IV. Summary of Data Fields for the U.S. Sales File

The chart which follows is a summary of the data fields for the U.S. sales computer file which are described in the remainder of this section of the questionnaire. The chart lists the field number, description and name. Please refer to Appendix II Instructions for Computer Tapes and Diskettes for instructions on preparing the electronic file.

SECTION C

Summary of U.S. Sales File

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
1.0	Complete Product Code	PRODCODU
2.0	Matching Control Number	CONNUMU
3.0	Sale Type	SALEU
4.0	Customer Code	CUSCODU
5.0	Date of Sale	SALEDTU
6.0	Sale Invoice Number	INVOICU
7.0	Sales Invoice Date	SALINDTU
8.0	Date of Shipment	SHIPDTU
9.0	Terms of Delivery	SALETERU
10.0	Quantity	QTYU
11.1	Quantity Unit of Measure	QTUMU
11.2	Gross Unit Price	GRSUPRU
12.0	Discounts	DISCTN(1-n)U
13.1-13.n	Rebates	REBATE(1-n)U
14.1-14.n	Inland Freight - Plant to Distribution Warehouse	DINLFTWU
15.0	Inland Freight - Plant/Warehouse to Port of Exit	DINLFTPU
16.0	Country of Manufacture Inland Insurance	INSURU
17.0	Brokerage and Handling	DBROKU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
18.0	International Freight	INTNFRU
19.0	Marine Insurance	MARNINU
20.0	U.S. Inland Freight from Port to Warehouse	INLFPWU
21.0	U.S. Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCU
22.0	U.S. Inland Insurance	USINLINU
23.0	Other U.S. Transportation Expense	USOTREU
24.0	U.S. Customs Duty	USDUTYU
25.0	Destination	DESTU
26.0	Packing Materials	PACKU
27.0	Unskilled Packing Labor	PAKUNLBU
28.0	Skilled Packing Labor	PAKSKLBU
29.0	U.S. Repacking Cost	REPACKU
30.0	Further Manufacturing	FURMANU
31.0	Foreign Trade Zone	FTZU
32.0	Manufacturer	MFRU

IV. Instructions for the Narrative Response and the Computer File of U.S. Sales

The following instructions combine the questionnaire with the computer data file format.

“FIELD NUMBER” includes the number and descriptive name of the field in the computer data file. “FIELD NAME” includes the “short” or variable name for the submitted printouts of the data file. “DESCRIPTION” defines the data you should report in the field of the computer data file, and “NARRATIVE” describes the additional information we request you provide, not in the computer data file, but in a narrative response.

Fields 1 and 2.

Report the information requested concerning the product sold. Fields 1 and 2 are reserved for the product code and a matching control number the Department will use in the calculation of the dumping margin.

If the product sold was further manufactured in the U.S., report the product code of the product sold in field 1, the control number of the product imported in field 2.

FIELD NUMBER 1.0: Complete Product Code

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product sold in the United States.

If the product sold is further manufactured in the United States, report the product code of the product sold not the product imported.

NARRATIVE: The product code should be described in response to question 6b in section A of this questionnaire.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMU

DESCRIPTION: Assign a control number to each unique product reported in the section C sales data file. Identical products should be assigned the same control number in each record in every file in which the product is referenced. See Appendix III for the criteria that you should apply in determining “unique” products.

If the product sold is further manufactured in the United States, report the control number of the product imported not the product sold.

NARRATIVE: List all CONNUMS and to which products they have been assigned.

Fields 3 through 4.
Report the information requested concerning the sale type and customer for the merchandise.

FIELD NUMBER 3.0: Sale Type

FIELD NAME: SALEU

DESCRIPTION: Identify the sale as either “EP” (export price) or “CEP” (constructed export price).

FIELD NUMBER 4.0: Customer Code

FIELD NAME: CUSCODU

DESCRIPTION: Report the name of the customer or the internal accounting code designating the customer.

NARRATIVE: Provide a list of customer names and codes as an attachment to your narrative response.

Fields 5 through 10.

Report the information requested concerning the terms of delivery and payment and the dates of the specified events of each sale. The Glossary of Terms at Appendix I describes the Department's criteria for determining the **date of sale**. The criteria used by the Department to determine the date of sale may be different from the criteria you use in your accounting system; please contact the official in charge if, after reviewing the Department's criteria, you are uncertain when a sale has occurred.

FIELD NUMBER 5.0: Date of Sale

FIELD NAME: SALEDTU

DESCRIPTION: Report the calendar "date of sale" as defined in the Glossary of Terms at Appendix I and described in your response to section A question 4 (Sales Process). If the event used to establish the date of sale varies by transaction (e.g., order date for some transactions and invoice date for other transactions), create a separate field to identify the event used to establish the date of sale for each transaction in the file. If you are reporting sales using lotus, please use a lotus-compatible date. If you are reporting sales using a sales tape, use a numeric code or abbreviation to designate the event (e.g., 1 or ORD = order date) and include a key to the code in your narrative response.

Positions 1 - 4 = Year

Positions 5 & 6 = Month

Positions 7 & 8 = Day

FIELD NUMBER 6.0: Sale Invoice Number

FIELD NAME: INVOICU

DESCRIPTION: Report the reference number assigned to the invoice in your accounting system.

NARRATIVE: Describe the invoice numbering system used by each sales entity that originated a sale reported in this data file. Is it simply a sequential number or is additional information included in the code, such as point of sale? If additional information is contained in the code, provide a key describing each component of the code.

FIELD NUMBER 7.0: Sale Invoice Date

FIELD NAME: SALINDTU

DESCRIPTION: See Field 5.0 for directions on reporting dates.

FIELD NUMBER 8.0: Date of Shipment

FIELD NAME: SHIPDTU

DESCRIPTION: Report the date of shipment from the factory or distribution warehouse to the customer.

See Field 5.0 for directions on reporting dates.

FIELD NUMBER 9.0: Terms of Delivery

FIELD NAME: SALETERU

DESCRIPTION: 1 = Delivered
2 = FOB
3 - n Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. The codes for delivery terms listed above are examples only. You need not use them.

Fields 10 through 15.

Report the information requested concerning the quantity sold and the price per unit paid in each sale transaction. All **discounts** and **rebates** granted should be reported in these fields. The gross unit price less discounts and rebates should equal the net amount of revenue received from the sale. If the invoice to your customer includes separate charges for other services directly related to the sale, such as a charge for shipping, create a separate field for reporting the unit price charged the customer for each additional service. Refer to the Glossary of Terms at Appendix I for a more complete description of each of the discounts and rebates listed.

FIELD NUMBER 10.1: Quantity

FIELD NAME: QTYU

DESCRIPTION: Report the sale quantity for this transaction. In general, this quantity will be the quantity of the specific shipment or invoice line, net of returns where possible. For sales that have not been fully shipped/invoiced at the time the computer data for this section is prepared, report the quantity of the sale not yet shipped (total quantity sold less the quantity shipped and invoiced to date and reported in this file in separate records).

For example, assume the date of sale is the date of the customer's order. In the last month of the POR a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5 shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to the Department should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

NARRATIVE: Explain how returns, if you permit them, affect your sales reported in the general ledger and sales ledger.

FIELD NUMBER 10.2: Quantity Unit of Measure

FIELD NAME: QTUMU

C-11

DESCRIPTION: Report all sales in this file in the same unit of measure. Use an abbreviation or code to indicate the unit of measure.

1 or MT = metric tons

2 or KG = kilograms

3 - n Specify as needed.

NARRATIVE: Provide a table of the units of measure and abbreviations or codes used.

Fields 11 through 25.

Report the sale price, discounts, and rebates in the currencies in which they were earned or incurred. If a field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in Appendix II Section B (Instructions for Submitting Computer Data - File Formats). However, if a revenue or expense field is expressed in one currency in certain records and another currency in other records, create a companion field that designates the currency for each record with a code or abbreviation.

FIELD NUMBER 11.0: Gross Unit Price

FIELD NAME: GRSUPRU

DESCRIPTION: Report the unit price recorded on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not yet shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross price for a single unit of measure. Discounts and rebates should be reported separately in fields numbered 13.n and 14.n, respectively.

FIELD NUMBER 12.0-n: Discounts

FIELD NAME: DISCNT(1-n)U

DESCRIPTION: Report the unit value of discounts granted to the customer. Create a separate field for reporting each discount granted.

NARRATIVE: Explain your policy and practice for granting each discount. Describe each type of discount granted and the basis for eligibility for such discount. If discounts vary, explain why. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

FIELD NUMBER 13.0-n: Rebates

FIELD NAME: REBATE(1-n)U

DESCRIPTION: Report the unit value of each rebate given to the customer. Create a separate field for reporting each rebate granted. Rebates should be reported with the sales to which they apply.

NARRATIVE: Explain your policy and practice for granting rebates and describe each type of rebate granted. If rebates vary, explain why. For rebates that have not yet been paid, describe how you computed the amount to be rebated. Include your worksheets as an attachment to the response. Where available, provide documentation, including sample agreements, for each type of rebate.

Fields 14 through 25.

Report the information requested concerning activities undertaken to bring the merchandise from the place of manufacture to the customer's place of delivery (if f.o.b., e.g., from factory to port in country of manufacture or if c.i.f., from factory to delivery port in United States). You may add fields, if needed. (Field 23 can be used for other U.S. transportation expenses not requested separately.) For merchandise which was sold during the POR but which has not been shipped at the time of preparation of the response, report estimated amounts and your basis for these estimates.

The fields listed below anticipate the types of transport activities commonly incurred on international shipments. However, it is not uncommon for certain of these transport expenses to be combined in a single fee paid a transport company (e.g., combined ocean transport and U.S. internal transport to the customer's place of delivery). If amounts are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

FIELD NUMBER 14.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: DINLFTWU

DESCRIPTION: Report the distance in kilometers from the factory to the distribution warehouse (or other intermediate location).

NARRATIVE: Describe the transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location. Also describe your distribution warehousing for all markets.

FIELD NUMBER 15.0: Inland Freight - Plant/Warehouse to Port of Exit

FIELD NAME: DINLFTPU

DESCRIPTION: Report the distance in kilometers from the plant or distribution warehouse (or other intermediate location) to the port of exit.

NARRATIVE: Describe the transport you used to deliver the merchandise to port of exit in the country of manufacture.

FIELD NUMBER 16.0: Domestic Inland Insurance

FIELD NAME: INSURU

DESCRIPTION: Report "Yes" if you incurred any inland insurance on shipments from the factory or distribution warehouse (or other intermediate location) to the domestic port of exit in the country of manufacture. Otherwise, report "No."

FIELD NUMBER 17.0: Brokerage and Handling

FIELD NAME: DBROKU

DESCRIPTION: Report "Yes" if you incurred any brokerage and handling charges for each sale to the United States. Otherwise, report "No."

FIELD NUMBER 18.0: International Freight

FIELD NAME: INTNFRU

DESCRIPTION: Report "Yes" if you incurred international freight expenses on shipments to the United States by a nonmarket economy carrier. If so, add fields 19.1 (EXPORTU) and 19.2 (IMPORTU) to report, for each sale, the port of exportation and the U.S. port of importation. If goods were shipped by market economy companies and charges were incurred in a market economy currency, report the unit cost of ocean freight or air freight incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry, as appropriate. If you did not incur international freight expense, report "No."

NARRATIVE: If goods were shipped by market economy companies and charges were incurred in a market economy currency, describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

FIELD NUMBER 19.0: Marine Insurance

FIELD NAME: MARNINU

DESCRIPTION: Report "Yes" if marine insurance was provided by a nonmarket economy insurer for your shipments to the United States. If the insurance was purchased from a market-economy supplier and paid for in market economy currency, report the unit cost of marine insurance incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry.

NARRATIVE: If the insurance was purchased from a market-economy supplier and paid for in market economy currency, describe how you calculated the unit cost of marine insurance and include your worksheets as attachments to the narrative response.

FIELD NUMBER 20.0: U.S. Inland Freight from Port to Warehouse

FIELD NAME: INLFPWU

DESCRIPTION: For CEP sales, report the unit cost of any freight incurred on shipments from the U.S. port of entry to the affiliated reseller's U.S. warehouse or other intermediate location. For EP sales, report the unit cost of freight from the port of entry to an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of inland freight in the United States and include your worksheets as attachments to the narrative response.

FIELD NUMBER 21.0: U.S. Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCU

DESCRIPTION: For CEP sales, report the unit cost of freight incurred on shipments from the affiliated U.S. reseller to the U.S. unaffiliated customer. For EP sales, report the unit cost of freight to the customer from the port of entry or an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of freight from the warehouse or other intermediate location and include your worksheets as attachments to the narrative response.

FIELD NUMBER 22.0: U.S. Inland Insurance

FIELD NAME: USINLINU

DESCRIPTION: Report the unit cost of U.S. inland insurance incurred on shipments within the United States.

NARRATIVE: Describe how you calculated the unit cost of U.S. inland insurance and include your worksheets as attachments to the narrative response.

FIELD NUMBER 23.0: Other U.S. Transportation Expense

FIELD NAME: USOTREU

DESCRIPTION: Report the unit cost of any additional transportation expense incurred in the United States.

NARRATIVE: Describe the expense and how you calculated the unit cost. Include your worksheets as attachments to the narrative response.

FIELD NUMBER 24.0: U.S. Customs Duty

FIELD NAME: USDUTYU

DESCRIPTION: If terms of sale included this charge, report the unit amount of any customs duty paid on the subject merchandise. Include in the unit cost the U.S. customs processing fee and the U.S. harbor maintenance fee.

NARRATIVE: Describe how you calculated the unit cost of U.S. customs duties and customs fees, and include your worksheets as attachments to the narrative response.

FIELD NUMBER 25.0: Destination

FIELD NAME: DESTU

DESCRIPTION: Report the U.S. postal "ZIP" code of the customer's place of delivery.

FIELD NUMBER 26.0-n: Packing Materials

FIELD NAME: Various

DESCRIPTION: Report in separate fields each type of packing material and the quantity used to pack a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the method used to pack the subject merchandise for shipment to the United States. Provide any worksheets showing how packing materials are allocated.

FIELD NUMBER 27.0: Unskilled Packing Labor

FIELD NAME: PAKUNLBU

DESCRIPTION: Report the unskilled labor hours necessary for packing a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the allocation of packing labor hours to the shipments of subject merchandise. Also, describe how you determined that the reported labor was unskilled.

FIELD NUMBER 28.0: Skilled Packing Labor

FIELD NAME: PAKSKLBU

DESCRIPTION: Report the skilled labor hours necessary for packing a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the allocation of packing labor hours to the shipments of subject merchandise. Also, describe how you determined that the reported labor was skilled.

FIELD NUMBER 29.0: U.S. Repacking Cost

FIELD NAME: REPACKU

DESCRIPTION: If the product is repacked in the United States, report the unit cost of any repacking in the United States. Include the cost of labor, materials and overhead.

NARRATIVE: Describe any repacking that occurs in the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include also a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

FIELD NUMBER 30.0: Further Manufacturing

FIELD NAME: FURMANU

DESCRIPTION: If you are required to report the cost of further manufacturing performed in the United States, record the unit cost in this field. This value is the total unit cost reported in the computer data file prepared in response to questionnaire Section E - Cost of Further Manufacturing Performed in the United States.

If you have incurred further manufacturing cost in the United States but are not required to report the cost, record the code "FM" in this field for each sale of a further manufactured product. Leave the field blank for sales of products that have not been further manufactured.

NARRATIVE: If you further manufacture subject merchandise in the United States, please contact the official in charge immediately. You may be required to respond to Section E of this questionnaire. No additional narrative description is required for this field. Refer to Section A question 7.

FIELD NUMBER 31.0: Foreign Trade Zone

FIELD NAME: FTZU

DESCRIPTION: Identify all sales of merchandise shipped into foreign trade zones in the United States by recording the code “FTZ” in this field. If you shipped the subject merchandise to an affiliate in an FTZ that further processed the merchandise into products not within the description of merchandise in Appendix III prior to entry into U.S. customs territory, separately identify these transactions with the code “FTZA.”

For merchandise that was not shipped into foreign trade zones or was entered for consumption prior to admission to a foreign trade zone, leave this field blank.

NARRATIVE: Explain the circumstances that pertained to FTZ transactions. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

FIELD NUMBER 32.0: Manufacturer

FIELD NAME: MFRU

DESCRIPTION: If you have sold the subject merchandise produced by more than one manufacturer, identify the manufacturer in each record by the use of a code. If the manufacturer is unknown, identify your supplier.

NARRATIVE: If you are not the manufacturer, report the manufacturer of the merchandise in your narrative response and provide a key to the code.

Other Revenues and Expenses.

If there are additional revenues or expenses that are not reported above, create a field for each in the computer file, describe the revenue or expense in your narrative response, and include all calculation worksheets as attachments to your narrative response.

SECTION D

Factors of Production Questionnaire

I. General Explanation of Section D

This section of the antidumping questionnaire instructs you on how to report the **factors of production** (“factors”) of the **subject merchandise**. Please refer to the cover letter to determine your reporting requirements.

A. Factors of Production

Factors of production are used to construct the value of the product sold by your company in the United States. The Department will use the input amounts you report, along with the appropriate price from the chosen **surrogate country**, to construct the **normal value** of the subject merchandise sold by your company to the U.S. market. Surrogate values for overhead, selling, general and administrative (“SG&A”) expenses and profit will also be added. Unless otherwise instructed by the Department, you should report factors information for all models or product types in the U.S. market sales listing submitted by you (or the exporter) in response to Section C of this questionnaire. The reported amounts should reflect the factors of production used to produce one unit of the subject merchandise.

If you have any questions regarding how to compute the factors of the subject merchandise, please contact the official in charge before preparing your response to this section of the questionnaire.

B. Reporting Period for Factors of Production

Calculate the per-unit factor amounts based on the actual inputs used by your company during the period of review (“POR”) as recorded under your normal accounting system. If your company’s fiscal year ended within three months of the end of the POR, however, you may contact the official in charge to determine whether you can report factors based on your company’s last two quarters. If you have any questions regarding the appropriate calculation period, please contact the official in charge before preparing your response to this section of the questionnaire.

C. Calculating Weighted-Average Factors of Production

If you produce the subject merchandise at more than one facility, you must report the factor use at each location. You must also report the output of the subject merchandise at the various facilities during the POR.

D. Reporting requirements

If your company did not produce the subject merchandise, we request that this section be immediately forwarded to the company that produces the subject merchandise and supplies it to you or to your customers.

II. Production Process and Products

The information requested below is necessary for the Department to understand your products and production processes. We therefore ask that you provide complete and detailed narrative responses to each of the items listed below.

A. Production Process

The following questions will provide information on your company's production process:

1. Please specify whether you produce all of the subject merchandise on site. List the plants where the subject merchandise is produced.
2. Provide a detailed description of the production process utilized for the production of the subject merchandise. The description of the process should include, but not be limited to:
 - a. A diagram of the process
 - b. A technical description of each stage of the process.

For each stage of the process you must indicate the material inputs, the processing time, the types of equipment used, the number of people involved in the process, and any subsidiary products generated as a result of the production of the subject merchandise.

B. Products

1. Report the total quantity of the subject merchandise produced in each factory during the POR.
2. List the products your company produces. Identify all products manufactured using the same production facilities as the subject merchandise.

III. Market-Economy Inputs

List the inputs that your company purchased from a market economy supplier and paid for in a market economy currency during the POR. For raw material inputs and packing materials, please report the price you actually paid for a specified quantity of inputs. If you used a service (e.g., trucking) from a market economy supplier, and paid market economy currency, please report the price you actually paid for the service. For these prices, please provide the following information:

- a. From which market economy country did you purchase the good and in what currency did you pay?
- b. Provide all details of the transaction, including the name of the supplier, your relationship with that supplier, the source country, terms of payment and any other arrangements you have made.
- c. Detail the percentage you purchased from a market-economy country and the percentage you purchased from a nonmarket economy supplier.

IV. Instructions for Submitting Factors Data File

In accordance with the instructions provided below, prepare a computer data file reporting the inputs used to produce the subject merchandise. The file should contain factor information relating to the subject merchandise produced for sale in the United States.

Instructions regarding the specific information required to complete each data field for the factors information are provided below. These instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted hard copy printouts of the data file. "DESCRIPTION" defines the data that you must report in the field of the computer data file, and "NARRATIVE" describes the additional information that we request you provide, not in the computer data file, but in a narrative response.

A. Factors Computer File Instructions

The factors file should contain information relating to the merchandise manufactured for sale in the United States.

FIELD NUMBER 1.0: Matching Control Number

FIELD NAME: CONNUM

DESCRIPTION: Report the unique control number assigned to the model in the U.S. sales file in Section C of this questionnaire. Unless otherwise instructed by the Department, you should ensure that your factors computer file contains a separate record for each unique product control number contained in your U.S. sales file.

Fields 2.0 through 10.0.

These fields should contain information regarding the specific factors used to produce the subject merchandise. Before calculating, choose a unit of measure for which you will calculate the factors (e.g., calculate factors based on the production of one metric ton of the subject merchandise or based on the production of one item of the subject merchandise). If you receive any of the inputs used in your production process for free, you must include the amount of that input used. If your company manufactured the subject merchandise at more than one facility, separately report the amount produced in each facility. In addition, you must provide a narrative description detailing how you computed the weighted-average factors figures.

FIELD NUMBER 2.0: Raw Materials Amounts

FIELD NAME: Various names

DESCRIPTION: Report the raw materials used to produce a unit of the subject merchandise. These amounts should be reported on a per unit basis (e.g., per metric ton, per unit of merchandise, etc.)

NARRATIVE: Describe the method used to calculate the reported amounts. If any raw material amounts are reduced because of recycled scrap, provide the names of those inputs and the reduction made. Also, on a separate sheet, please detail the means of transport and the distance each material traveled from the supplier to your factory. If you have multiple suppliers, please provide the distance from each supplier to your factory, and the percentage amount purchased from each supplier. Describe each type and grade of material used in the production process.

FIELD NUMBER 3.0: Unskilled Labor Hours

FIELD NAME: UNSKLAB

DESCRIPTION: Report the unskilled labor hours required to produce a unit of the subject merchandise. Note that these should be the actual labor hours worked, not standard labor times. Unskilled labor should include all unskilled production workers, inspection/testing workers, relief workers, and any other unskilled workers directly involved in producing the merchandise. In addition, your reported unskilled labor hours should

include the hours worked by any contract labor hired by your company to assist in the production of the merchandise.

NARRATIVE: Describe the allocation of actual labor hours to the production of subject merchandise. Also, describe the labor you classified as unskilled.

FIELD NUMBER 4.0: Skilled Labor Hours

FIELD NAME: SKLAB

DESCRIPTION: Report the skilled labor hours required to produce a unit of the subject merchandise. Skilled labor includes supervisors, senior engineers, technicians, quality control, etc. Skilled labor should include all skilled production workers, inspection/testing workers, relief workers, and any skilled other workers directly involved in producing the merchandise and not reported as unskilled labor. In addition, your reported skilled labor hours should include the hours worked by any contract labor hired by your company to assist in the production of the merchandise.

NARRATIVE: Describe the allocation of actual labor hours to the production of subject merchandise. Also, describe how you determined that labor was skilled.

FIELD NUMBER 5.0: Indirect Labor Hours

FIELD NAME: SKLAB

DESCRIPTION: Report the indirect labor hours required to produce a unit of the subject merchandise. Indirect labor includes all workers not previously reported who are indirectly involved in the production of the subject merchandise.

NARRATIVE: Describe the allocation of indirect labor hours to the production of subject merchandise. Also, describe how you determined that labor was indirect. Report any other labor that you have not included.

FIELD NUMBER 6.0: Energy

FIELD NAME: ELECTRIC, WATER, GAS, COAL, etc.

DESCRIPTION: Report the energy used to produce one unit of the subject merchandise. If you used a fuel to generate electricity, please report the fuel actually used.

NARRATIVE: Discuss how you calculated the reported energy usage and provide supporting worksheets. Also, please discuss your use of energy. How important is energy in your production process? Also, if the energy is transported to your factory, please report the distance it travels. Please report any additional expenses (besides its transportation) you incur in acquiring any energy input.

FIELD NUMBER 7.0: Byproducts or Co-Products

FIELD NAME: Various

DESCRIPTION: Please report the amount of byproducts or co-products produced per unit of subject merchandise. Please report each co-or by-product in separate columns. Identify only those co- or by-products that do not reenter the production process.

FIELD NUMBER 8.0: Packing Materials

FIELD NAME: Various

DESCRIPTION: Report in separate columns each type of packing material and the quantity used to pack a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the method used to pack the subject merchandise for shipment to the United States.

FIELD NUMBER 9.0: Unskilled Packing Labor

FIELD NAME: PAKUNLBR

DESCRIPTION: Report in separate columns the unskilled labor hours necessary for packing a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the allocation of packing labor hours to the production of subject merchandise. Also, describe how you determined that the reported labor was unskilled.

FIELD NUMBER 10.0: Skilled Packing Labor

FIELD NAME: PAKSKLBR

DESCRIPTION: Report in separate columns the skilled labor hours necessary for packing a unit of the subject merchandise for export to the United States.

NARRATIVE: Describe the allocation of packing labor hours to the production of subject merchandise. Also, describe how you determined that the reported labor was skilled.

SECTION E

Cost of Further Manufacture or Assembly Performed in the United States

For Department use only. This box should be deleted before sending the questionnaire to respondents. *It may not be necessary for respondent to answer this section of the antidumping questionnaire under certain conditions where substantial value is added to the subject merchandise after importation into the United States. To avoid imposing an unnecessary burden on the Department, section 772(e) of the antidumping statute authorizes the Department to determine export price based on alternate methods when it appears that the value added after importation is likely to “exceed substantially” the value of the imported product. While the Department is not required to calculate precisely the level of value added after importation into the United States, “exceed substantially” means that the value added in the United States is estimated to be substantially more than half of the price of the subject merchandise as sold in the United States. Question 8.c of questionnaire Section A requests respondents to submit information regarding the weighted-average prices of both the subject merchandise as imported and the further manufactured product sold in the United States. You should refer to this information to help you determine whether the value-added in the United States “exceeds substantially” the value of the imported product.*

I. General Explanation of Section E Questionnaire

This section of the antidumping questionnaire provides instructions for reporting the costs incurred for **further manufacture or assembly** of the subject merchandise in the United States.

A. Cost of Further Manufacture or Assembly

Further manufacture or assembly (“further manufacturing”) costs include amounts incurred for direct materials, labor and overhead, plus amounts for general and administrative expenses, interest expenses, additional U.S. packing expenses, and any costs involved in moving the product from the U.S. port of entry to the further manufacturer. The U.S. further manufacturing costs that you report in detail in this section of the questionnaire must be reported in total in data field 50.0 of your company’s U.S. sales listing submitted in response to Section C of this questionnaire.

B. Reporting Period for Further Manufacturing Costs

The further manufacturing costs that you report in response to this section of the questionnaire should be calculated based on the actual costs incurred by your U.S. affiliate (the “company”) during the POR, as recorded under its normal accounting system. If the company’s fiscal year ends within three months of the POR, however, you may contact the

official in charge to determine whether you can report further manufacturing costs based on the company's fiscal year. If you have any questions regarding the appropriate cost calculation period for the merchandise under review, please contact the official in charge before preparing your response to this section of the questionnaire.

C. Weighted-Average Further Manufacturing Costs

The further manufacturing costs that you report in response to this section of the questionnaire should be calculated on a weighted-average basis using production quantity as the weighting factor. If you further manufactured the subject merchandise at more than one U.S. facility, you must report the weighted-average of the further manufacturing costs from all such facilities. If you have any questions regarding how to compute the weighted-average further manufacturing costs for the subject merchandise, please contact the official in charge before preparing your response to this section of the questionnaire.

II. General Information

The general information requested below is necessary in order for the Department to better understand the company's operations, its products and production processes, and its financial and cost accounting practices. We therefore ask that you provide complete and detailed narrative responses to each item listed below.

A. Products and Production Process

Provide a narrative description of the further manufacturing process for the subject merchandise shipped to the United States. Your description should address each of the items 1 through 5 listed below.

1. Identify and describe the U.S. production facilities used to further manufacture the subject merchandise. If further manufacturing operations take place at more than one facility, identify each facility and describe the production activities that take place there. Identify all products manufactured using the same production facilities used to further manufacture the subject merchandise.
2. Provide a flowchart that details the complete U.S. production cycle for the subject merchandise. This should include descriptions of each stage of production and the locations of primary cost centers.

3. Provide a description of how the company keeps account of processing yields or losses throughout the further manufacturing production cycle. Indicate all stages in the production cycle for which processing yields are measured.
4. List the inputs used to further manufacture the subject merchandise, including specific types of raw materials, labor, electricity, or other power supply, machinery and equipment, and subcontractor services. Indicate whether any of these materials or services were purchased from an affiliated party (i.e., **affiliated person**). If so, specify the basis used by the company to value the input for further manufacturing costs (e.g., cost of producing the input or the transfer price from the affiliated party).

B. Financial Accounting

Provide narrative responses to the following questions as they relate to the company that performs further manufacturing of the subject merchandise. This information will help us to understand the company's accounting practices and the system it uses to accumulate and summarize accounting data.

1. State whether the company's financial accounting practices are in accordance with generally accepted accounting principles ("GAAP") in the United States.
2. Provide a flowchart illustrating the company's basic financial accounting books and record keeping system. Indicate in your flowchart all subsidiary ledgers, including raw materials, inventory, and sales and accounts receivable ledgers. Show in your flowchart how data from the company's financial accounting system are summarized in its financial statements.
3. (NOTE: Provide an answer to the following question only if your company is responding to the antidumping questionnaire as part of an administrative review.) List and describe any changes to the company's financial accounting practices that have taken place since the most recent segment of this proceeding for which the company submitted further manufacturing cost data, if any.

C. Cost Accounting

Provide narrative responses to the following questions as they relate to the company that performs further manufacturing of the subject merchandise. This information will provide us with an understanding of the cost accounting system used by the company in its normal course of business.

1. Describe the company's cost accounting system and how it is used to classify, allocate, aggregate, and record the costs incurred to further manufacture the subject

- merchandise. Your description should be provided in narrative form and should include a flow chart that 1) illustrates how the system records and reports costs for the merchandise throughout the production process, and 2) shows the various subsidiary cost ledgers maintained under the system and how they reconcile to the company's normal financial statement data.
2. Provide a list of all direct, indirect, and common cost centers. Briefly describe the operations that take place at each of these cost centers. For direct cost centers, describe how the production costs are accumulated and charged to the merchandise produced. For indirect and common cost centers, describe how the costs incurred are accumulated and allocated to the direct cost centers.
 3. Describe the level of product specificity over which the company's cost accounting system normally captures production costs. Explain how the product-specific costs as recorded in the company's normal accounting system compare to the model-specific costs reported for further manufacturing.
 4. State whether the company's cost accounting system accumulates costs for the subject merchandise based on the actual production costs incurred or on standard or budgeted costs. If the company's cost accounting system is based on standard or budgeted costs, then provide the following information:
 - a. the types of variances recorded under the company's cost accounting system and how they are used by management in the normal course of business (for each type of variance, identify the level of product specificity for which the variance is measured);
 - b. the period for which the company computes and records each type of variance;
 - c. the methods used to develop each type of variance used in the company's cost accounting system;
 - d. the frequency with which the company revises its standard or budgeted costs, including the date on which the latest revision was made; and
 - e. the disposition of favorable or unfavorable variances (including under- or over-applied overhead) resulting from production operations during each accounting period (e.g., charge to cost of sales, prorate between cost of sales and inventory balances).
 5. List and describe any production costs incurred by the company that are valued differently for cost accounting purposes than for financial accounting purposes.
 6. (NOTE: Provide an answer to the following question only if your company is responding to the antidumping questionnaire as part of an administrative review.) List and describe any changes to the company's cost accounting system that have taken

place since the most recent segment of this proceeding for which the company submitted further manufacturing cost data, if any. Include any changes in cost allocation factors such as changes in standard production costs, standard processing times or other methods used to allocate costs to individual units of production.

III. Response Methodology

The per-unit further manufacturing cost figures that you provide in response to this section of the questionnaire must reconcile to the actual costs reported in the company's cost accounting system and to accounting records used by the company to prepare its financial statements. If the company normally uses a cost accounting system based on actual costs, you should use that system for purposes of computing your submitted further manufacturing cost amounts. Similarly, if the company uses a standard cost accounting system, you should use that system for purposes of computing further manufacturing costs. In such case, however, you must also ensure that you have allocated to the further manufacturing costs all variances resulting from differences between standard and actual production costs. If you do not intend to use the company's normal accounting system and cost allocation methods to compute further manufacturing cost for the subject merchandise, you must contact the official in charge before preparing your response to this section of the questionnaire.

A. Description of Response Methodology

Provide a narrative description of the methodology that you used to compute the company's submitted further manufacturing costs. Your description should address items 1 through 3 listed below.

1. Describe how you used the company's normal cost and financial accounting records to compute the per-unit further manufacturing cost figures reported in response to this section of the questionnaire. Include in your description a discussion of how you used the company's accounting system and actual cost and financial accounting data to compute each of the following cost elements relating to the submitted further manufacturing cost figures:
 - a. direct materials;
 - b. direct labor;
 - c. factory overhead;
 - d. research and development ("R&D") costs;
 - e. general and administrative expenses (including all miscellaneous income and expense items); and
 - f. net interest expense.

2. List and describe in detail any differences between costs computed under the company's normal cost and financial accounting systems and the costs submitted in response to this section of the questionnaire. Include in your description the reasons why it was necessary for you to depart from the company's normal accounting practices in order to compute the submitted further manufacture costs.

IV. Instructions for Submitting Further Manufacturing Cost Data File

In accordance with the instructions provided below, prepare a computer file reporting the costs incurred to further manufacture the subject merchandise in the United States. Instructions regarding the specific information required to complete each data field for the further manufacturing cost file are provided below. These instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted hard copy printouts of the data file. "DESCRIPTION" defines the data that you must report in the field of the computer data file, and "NARRATIVE" describes the additional information that we request you provide, not in the computer data file, but in a narrative response.

For Department use only. This box should be deleted before sending the questionnaire to respondents. The computer file formats below provide guidelines for you to follow in preparing the further manufacturing cost questionnaire for respondents. You should be aware, however, that these guidelines may not be appropriate in every case. Instead, you should consider the U.S. further manufacturing process for the subject merchandise in determining how you will instruct respondents to report their costs. For example, the formats below do not take into account products manufactured in stages for which it may be more appropriate to request respondents to report their costs pursuant to each manufacturing stage. Nor do the formats allow for further manufacturing processes that generate significant scrap revenues or that result in the production of byproducts with sales revenues that are offset against the manufacturing costs incurred for the subject merchandise. In such instances, it may be appropriate to report such revenues in separate data fields in order to facilitate your analysis. For some further manufacturing processes, production yields play a significant role in determining the cost of the finished product. In these cases, you should consider how you will devise the cost reporting formats in such a way as to allow you to analyze respondent's production yield data.

Field Numbers 1.0 and 2.0.

For each file record, report in these fields the product code for each further manufactured product and the matching control number for each unique model of the subject merchandise that was further manufactured in the United States. This information should allow the Department to match the detailed further manufacturing cost data to the total further manufacturing cost data provided in Section C of this questionnaire.

FIELD NUMBER 1.0: Complete Product Code

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by the company in the normal course of business to the specific further manufactured product sold in the United States.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMU

DESCRIPTION: Report the unique control number assigned to the model (as imported) from the U.S. sales files in Section C of the antidumping questionnaire. Unless otherwise instructed by the Department, you should ensure that your further manufacturing cost computer file contains a record for each unique product control number contained in the U.S. sales file which required further manufacturing in the United States.

Field Numbers 3.0 through 7.0.

These fields should contain information regarding the specific cost elements incurred to further manufacture the subject merchandise in the United States. The further manufacturing costs include direct materials and fabrication costs actually incurred by the company. If the company performed further manufacturing operations for the subject merchandise at more than one facility, the amounts reported for COM should be based on the weighted-average manufacturing costs from all facilities.

For Department use only. This box should be deleted before sending the questionnaire to respondents. *Field number 3.0 is designated for reporting direct materials costs for the further manufacture of the subject merchandise. Because the merchandise may be further manufactured using more than one type of direct material, you may find it necessary to request that respondent report each major category of direct material in a separate data field. You should provide the field numbers and names for the various direct material inputs and request any additional narrative description you consider necessary to analyze respondent's submitted direct material costs.*

FIELD NUMBER 3.0: Direct Materials Cost

FIELD NAME: FURMAT

DESCRIPTION: Report the costs incurred for direct materials used to further manufacture the subject merchandise. This should include transportation charges and other expenses normally associated with obtaining the materials that become an integral part of the finished product sold in the United States. Direct materials costs include only the costs incurred for materials added in the United States and not the cost of the imported subject merchandise. However, in addition to the cost of any U.S. direct materials, you should include in this field the costs incurred for 1) any movement charges incurred to transport the subject merchandise from the port of entry to the company's U.S. further manufacturing facilities, and 2) the actual costs incurred for any yield loss in connection with the further manufacture of the subject merchandise in the United States. (Note that you should compute the amount of any yield loss taking into account both the cost of the imported subject merchandise and the costs incurred for U.S. further manufacturing.)

FIELD NUMBER 4.0: Direct Labor Costs

FIELD NAME: FURLAB

DESCRIPTION: Report the direct labor costs incurred to further manufacture the subject merchandise. Direct labor should include the costs incurred for all production workers, inspection/testing workers, relief workers, and any other workers directly involved in further manufacturing the subject merchandise in the United States. Direct labor should consist of the workers' base pay, overtime pay,

incentive wages, shift differentials, bonuses, and any other form of wages or benefits paid to them by the company (e.g., vacation, holidays, sick pay, insurance, government mandated social programs). In addition, your reported direct labor costs should include the full amount incurred for any contract labor hired by the company to further manufacture of the merchandise.

FIELD NUMBER 5.0: Factory Overhead Costs

FIELD NAME: FURFOH

DESCRIPTION: Report the factory overhead costs incurred to further manufacture the subject merchandise. Overhead costs may include costs incurred for indirect materials, indirect labor, and manufacturing utilities, as well as costs incurred for building or equipment rental, depreciation, supervisory labor, plant property taxes, factory administrative costs, and any other variable or fixed costs associated with packing the further manufactured merchandise. In addition, R&D costs that relate specifically to the further manufacturing operations should normally be included in overhead.

NARRATIVE: If you have not already done so in response to question III.A.1., provide a list showing each category of costs included in your reported overhead cost figures for the subject merchandise.

FIELD NUMBER 6.0: Total Production Cost

FIELD NAME: FURCOM

DESCRIPTION: Report the total production costs incurred to further manufacture the subject merchandise computed as the sum of data fields 3.0 through 5.0.

Field Numbers 7.0 and 8.0
These fields should contain information regarding general and administrative (“G&A”) expenses and net interest expense incurred in connection with the further manufacture of the subject merchandise in the United States.

FIELD NUMBER 7.0: General and Administrative Expenses

FIELD NAME: FURGNA

DESCRIPTION: Report the per-unit G&A expenses incurred by the company in connection with the U.S. further manufacture of the subject merchandise. G&A expenses are those period expenses that relate to the activities of the company as a whole and are not identified with a particular operation. G&A expenses include amounts incurred for general R&D activities, executive salaries and bonuses, and other operations relating to the company's U.S. corporate headquarters. You should also include in your reported G&A expenses an amount for administrative services performed on the company's behalf by its parent company or other affiliated party.

You should compute G&A expenses on an annual basis as a ratio of the company's total G&A expenses divided by its cost of sales (less the cost of the imported subject merchandise). In calculating the company's G&A ratio, you should rely on full-year G&A expense and cost of sales figures reported in the company's audited financial statements for the year that most closely relates to the POR. To compute the amount of per-unit G&A expense, you should multiply the G&A expense ratio by the per-unit further manufacturing cost for the subject merchandise.

NARRATIVE: Provide a worksheet reconciling amounts reported in the company's audited financial statements to the G&A expenses submitted in your further manufacturing cost computer file. In addition to reporting G&A expenses, the worksheet reconciliation should identify in detail all non-operating and extraordinary items of income and expenses reported in the company's financial statements and should show how these amounts were treated for purposes of computing G&A expenses for further manufacturing costs.

FIELD NUMBER 8.0: Net Interest Expense

FIELD NAME: FURINT

DESCRIPTION: Report the per-unit net interest expense incurred by the company in connection with the further manufacture of the subject merchandise. You should compute net interest expense on an annual basis as a

ratio of the company's total net interest expense divided by its cost of sales (net of the cost of the imported subject merchandise). In calculating the company's net interest ratio, you should rely on full-year net interest expense and cost of sales figures reported in the company's audited financial statements for the year that most closely relates to the POR. If the company is a member of a consolidated group of companies, then you should base your interest expense calculation on the consolidated financial statements of the group. To compute the amount of per-unit net interest expense, you should multiply the net interest expense ratio by the per-unit further manufacturing cost of the subject merchandise.

NARRATIVE: Provide a worksheet illustrating how you used amounts reported in the company's or group's audited financial statements to compute the net interest expense reported in your further manufacturing cost computer file. If you based your net interest expense computation on the financial statements of the consolidated group of companies of which the company is a member, and you have not provided those statements in response to Section A of this questionnaire, please submit a translated copy of the statements with your response to this section of the questionnaire.

APPENDIX I

GLOSSARY OF TERMS

This glossary is intended to provide parties with a basic understanding of many technical terms that appear in the antidumping questionnaire. These explanations are not regulations or rules with the force of law. As difficult or detailed questions arise, parties should seek clarification from the statute, regulations, and the Department, rather than attempting to derive precise guidance from these general explanations.

Administrative Protective Order

An administrative protective order is the legal mechanism by which the Department controls the limited disclosure of business proprietary information to representatives of interested parties. The Department authorizes the release of proprietary information under administrative protective order only when the representatives file a request in which they agree to the following four conditions: (a) to use the information only in the antidumping proceeding, (b) to secure the information and protect it from disclosure to any person not subject to an administrative protective order, (c) to report any violation of the terms of the protective order, and (d) to acknowledge that they may be subject to sanctions if they violate the terms of the order. (Section 777(c) of the Act. See also **Proprietary Information** and **Proprietary Treatment**.)

Affiliated Persons

Under the antidumping law, transactions between affiliated persons are subject to particular scrutiny. Affiliated persons (affiliates) include (1) members of a family, (2) an officer or director of an organization and that organization, (3) partners, (4) employers and their employees, and (5) any person or organization directly or indirectly owning, controlling, or holding with power to vote, 5 percent or more of the outstanding voting stock or shares of any organization and that organization. In addition, affiliates include (6) any person who controls any other person and that other person, and (7) any two or more persons who directly control, are controlled by, or are under common control with, any person. “Control” exists where one person or organization is legally or operationally in a position to exercise restraint or direction over the other person or organization. (Section 771(33) of the Act.)

Antidumping Law

The United States antidumping laws are set forth in Title VII of the Tariff Act of 1930, as amended (“the Act”) (19 U.S.C. 1673 et seq.).

Certification of Accuracy

Any party that submits factual information to the Department must include with the submission a certification of the completeness and accuracy of the factual information. Certifications must be made by a knowledgeable official responsible for presentation of the factual information and by the party's legal counsel or other representative, if any. A certification form is included as Appendix V to the questionnaire. (Section 782 (b) of the Act.)

Constructed Export Price

(See **Export Price and Constructed Export Price**.)

Date of Sale

Establishing the date of sale is an important part of any dumping analysis. Generally, the date of sale is the date on which the basic terms of the sale, particularly price and quantity, are agreed upon by the buyer and the seller. Typically, the date of sale is the sale contract date, purchase order date, or the order confirmation date. For long-term or requirements contracts, the date of the sale is the date of contract.

If basic terms of sale have changed up to, or even subsequent to, the date of shipment, then the date of shipment is the date of sale. However, the date of sale cannot occur after the date of shipment. Thus, the Department treats post-shipment price modifications as price adjustments.

Discounts

A discount is a reduction to the gross price that a buyer is charged for goods. Although the discount need not be stated on the invoice, the buyer remits to the seller only the face amount of the invoice, less discounts. Common types of discounts include early payment discounts, quantity discounts, and loyalty discounts.

Dumping

Dumping occurs when imported merchandise is sold in, or for export to, the United States at less than the normal value of the merchandise. The dumping margin is the amount by which the normal value exceeds the export price or constructed export price of the subject merchandise. The weighted-average dumping margin is the sum of the dumping margins divided by the sum of the export prices and constructed export prices.

Export Price and Constructed Export Price

Export price and constructed export price refer to the two types of calculated prices for merchandise imported into the United States. The Department compares these prices to normal values to determine whether goods are dumped. Both export price and constructed export price are calculated from the price at which the subject merchandise is first sold to a person not affiliated with the foreign producer or exporter.

Generally, a U.S. sale is classified as an export price sale when the first sale to an unaffiliated person occurs before the goods are imported into the United States. Generally, a U.S. sale is classified as a constructed export price sale when the first sale to an unaffiliated person occurs after importation. However, if the first sale to the unaffiliated person is made by a person in the United States affiliated with the foreign exporter, constructed export price applies even if the sale occurs prior to importation, unless the U.S. affiliate performs only clerical functions in connection with the sale.

Factors of Production

For nonmarket economy countries, the usual bases for calculating normal value is not appropriate. Instead, the Department constructs a normal value using the nonmarket economy producer's factors of production. The factors of production include, but are not limited to, (1) the hours of labor required to produce the merchandise, (2) the quantities of raw materials employed, (3) the amounts of energy and other utilities consumed, and (4) representative capital costs, including depreciation. These factors of production are then usually valued in a market economy country that is at a level of economic development comparable to that of the nonmarket economy country and is a significant producer of the subject merchandise or of comparable merchandise. (Section 773(c)(3) of the Act.)

Facts Available

The Department seeks to make its antidumping determinations on the basis of responses to its antidumping questionnaires. However, for a variety of reasons, the data needed to make such

determinations may be unavailable or unusable. In such instances, the law requires the Department to make its determinations on the basis of “the facts otherwise available” (more commonly referred to as “the facts available”). More specifically, the Department must use the facts available if necessary information is not available on the record of an antidumping proceeding. In addition, the Department must use the facts available where an interested party or any other person: (1) withholds information requested by the Department; (2) fails to provide requested information by the requested date or in the form and manner requested; (3) significantly impedes an antidumping proceeding; or (4) provides information that cannot be verified.

In selecting the information to use as the facts available, the law authorizes the Department to make an inference which is adverse to an interested party if the Department finds that party failed to cooperate by not acting to the best of its ability to comply with a request for information. However, the law also provides that when the Department relies on secondary information rather than on information obtained in the course of an antidumping proceeding, the Department must, to the extent practicable, corroborate that information from independent sources that are reasonably at the Department’s disposal.

The Department will consider using submitted information that does not meet all of the Department’s requirements if: (1) the information is submitted within applicable deadlines; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for a determination; (4) the party establishes that it acted to the best of its ability; and (5) the Department can use the information without undue difficulties. Finally, if an interested party promptly informs the Department of difficulties it is having in responding to a request for information, the Department will consider modifying its request to the extent necessary to avoid imposing an unreasonable burden on the party. (Sections 776 and 782(c)-(e) of the Act.)

Further Manufacturing Adjustment

In calculating constructed export price, the Department normally deducts from the price of the merchandise sold in the United States the cost of any further manufacture or assembly performed in the United States by, or for, the exporter or an affiliate. However, if the value of the further processing is likely to exceed substantially the value of the subject merchandise as imported, the Department may instead use an alternative basis for the constructed export price. If possible, the Department would use the price of subject merchandise sold to an unaffiliated customer by the producer, exporter, or affiliated seller. If there is an insufficient quantity of such sales, the Department may rely on any other reasonable basis. (Sections 772(d)(2) and 772(e) of the Act.)

Market-Oriented Industry

The Department may find a market-oriented industry exists when it finds that in an entire industry: (1) there is virtually no government involvement in setting prices or amounts produced; (2) it is a privately or collectively owned industry; and (3) market-determined prices are paid for all significant inputs.

Such a decision is based on information provided by the nonmarket economy exporters and producers. If an industry is found to be a market-oriented industry, the normal value will be calculated on the basis of home market or third country prices or costs. That industry would also be subject to a countervailing duty review should one be petitioned and initiated.

Nonmarket Economy

A nonmarket economy country is any country that the Department determines does not operate on market principles. The Department considers the following factors about a foreign country in making these decisions: (1) the extent to which the currency is convertible; (2) the extent to which wage rates are determined by free bargaining between labor and management; (3) the extent to which joint ventures or foreign investment are permitted; (4) the extent of government ownership or control of means of production; (5) the extent of government control over allocation of resources and over the price and output decisions of enterprises; and (6) other factors the Department considers appropriate. (Section 771(18)(B) of the Act.)

Your country has been treated as a nonmarket economy country in past antidumping proceedings. As a result, your country is being treated as a nonmarket economy country for purposes of this administrative review. (Section 771(18)(C) of the Act.)

Normal Value

In a case involving merchandise produced in a nonmarket economy country, normal value is constructed using the factors of production methodology (see also **Factors of Production** and **Surrogate Country**.) The Department compares the normal value to the export price or constructed export price to determine the margin of dumping, if any. (Section 773(a) and 773(c) of the Act.)

Proprietary Information

Proprietary information is sensitive business data that would cause substantial harm to the submitter if disclosed publicly. Examples of information that the Department normally treats as

proprietary, if requested and not already in the public domain, include trade secrets concerning the production process, production and distribution costs, terms of sale, individual prices, and the names of customers and suppliers.

Proprietary Treatment

If a party requests proprietary treatment of information, and if the Department agrees that the information is proprietary, the Department will protect the information from public disclosure. If the Department does not agree that the information is proprietary, it will return the information and not rely on it in the proceeding, unless the submitter agrees that it may be made public. The Department will disclose proprietary information only to United States International Trade Commission and United States Customs Service officials and, under limited administrative protective orders, representatives of interested parties. (Section 777(b) of the Act. See also **Administrative Protective Order.**)

Rebates

Similar to discounts, rebates are reductions in the gross price that a buyer is charged for goods. Unlike discounts, rebates do not result in a reduction in the remittance from the buyer to the seller for the particular merchandise with which the rebate is associated. Rather, a rebate is a refund of monies paid, a credit against monies due on future purchases, or the conveyance of some other item of value by the seller to the buyer after the buyer has paid for the merchandise. When the seller establishes the terms and conditions under which the rebate will be granted at or before the time of sale, the Department reduces the gross selling price by the amount of the rebate. (See also **Discounts.**)

Separate Rates

The Department calculates one rate for all companies in a nonmarket economy country. However, if an exporter demonstrates that it is independent of government control, it can receive an individually calculated antidumping duty rate. This separate rate is calculated using the U.S. price the exporter set and the inputs of the manufacturer that supplied the goods to the exporter valued in a surrogate country. All companies that do not submit a response to the questionnaire or do not adequately establish that they are independent of government control are subject to the single economy-wide rate.

Subject Merchandise

Subject merchandise is the merchandise under administrative review, i.e., the merchandise described in Appendix III to the questionnaire, and sold in, or to, the United States. (Section 771(25) of the Act.)

Surrogate Country

The Department values factors of production in a surrogate country (or countries). The surrogate usually is a market economy country that is at a level of economic development comparable to that of the nonmarket economy country and is a significant producer of the subject merchandise or comparable merchandise. (Section 773(c) of the Act.)

Verification

To establish the adequacy and accuracy of information submitted in response to questionnaires and other requests for information, the Department conducts an examination of the records of the party that provided the information and interviews company personnel who prepared the questionnaire response and are familiar with the sources of the data in the response. This process is called verification. The Department must verify information in an administrative review when revocation of an antidumping order is properly requested. The Department also must verify information submitted in an administrative review if an interested party so requests and no verification of the producer or exporter had been conducted during the two immediately preceding reviews of that producer or exporter, or if good cause for verification is shown. (Section 782(i) of the Act.)

APPENDIX II

INSTRUCTIONS FOR SUBMITTING COMPUTER DATA

All electronic business proprietary information that is submitted during a proceeding must be releasable in its entirety under the terms of an **administrative protective order**. (During an investigation, the Department may not release customer names or any information that would lead to their identity. If your standard customer code plainly identifies the customer, immediately contact the official in charge to obtain authorization for the use of a substitute code.)

If you are not able to prepare computer files or if you have any questions concerning the submission of electronic media, contact the official in charge.

This appendix covers the following topics: computer file contents, file formats, computer media specifications, and filing instructions.

A. DESCRIPTION OF COMPUTER FILE CONTENTS

Each file submitted should be assigned a unique eight character name. We suggest that the first four positions be used to identify the respondent's name, the next two positions the type of file (*e.g.*, HM = home market sales; US = United States sales; CP = cost of production), and the last two positions a sequential file number.

For example, the first file of export sales to the United States would be named "FIRMUS01". If that data file is amended and resubmitted during the course of the proceeding, the second submission would be named "FIRMUS02", and the third submission "FIRMUS03".

Within each file, all information pertaining to a specific sales transaction or to the cost of production for a unique product should be included in one record (row). Each record should contain the fields (variables) defined in the suggested file formats included in section B (Foreign Market Sales), section C (United States Sales), section D (Cost of Production and Constructed Value) and section E (U.S. Further Manufacturing) of the questionnaire.

In preparing the files, left justify character fields (columns) and right justify numeric fields. If some of the fields in the suggested file formats are not needed, exclude them from the file. Explain in the narrative portion of your response why the information in those fields is not applicable. If a particular field is not relevant for certain records in the file, enter for those

III-2

records a zero in the field. Do not leave any fields blank. Fields left blank register as errors. Make sure that all reported fields contain values.

Because the suggested file formats can be modified to add or delete fields, we have not specified record length or field position in the file formats. The Department, however, does require that each file have a fixed record length and a uniform structure. Every record within a file must be of the same length and must be formatted exactly like every other record in the file. This requires that each field within a record have a fixed width and that the fields be consistent from record to record.

All values within each field must have the same format, either all values as numeric or all values as character. In other words, do not mix character and numeric formats within the same field. Fields with mixed formats will cause errors. This is important for all data files, especially for data submitted in spreadsheet format.

When preparing the completed files for submission, sort each file first by product control number ("CONNUM"), and then, for sales files only, by date of sale ("SALEDT"). Packed decimals should be avoided. If you anticipate the need of packed decimals, approval should be obtained from the official in charge.

The Department uses PC SAS software for calculation purposes. Other suitable formats are dBase and Lotus 1-2-3. If you have questions about the software used for submission, contact the official in charge of the case.

For spreadsheet files, use the first row to enter the field names as defined in the questionnaire. Field names should be a maximum length of eight characters. There should be no hidden rows or columns in the file. Do not protect columns or rows. Date rows should be in a recognizable spreadsheet date format. Year, month and day should be separated by a slash(/) or dash(-) or a period(.) (e.g. 12/31/2000, 1999-12-31, or 1999.12.31). All date values must be formatted to display a four digit year.

B. DOCUMENTATION OF FILE FORMATS

Provide a record layout for each submitted file which identifies the file name and structure and shows the name, position, and characteristics of all fields in the file.

In addition to the record layout, prepare a chart for each file with the following information:

1. variable name of each field
2. short description of the variable
3. unit of measurement (where applicable)
4. unit of currency (for monetary variables)

III-3

We suggest that you integrate this information with the record layout. The record layout and chart should be included as attachments to your narrative response to the questionnaire.

C. COMPUTER MEDIA SPECIFICATIONS AND DOCUMENTATION

You may submit your files on any of the computer media listed below. Please use the electronic media specifications and format instructions described.

Please note that CDs, Diskettes, 9-Track Tapes, or Tape Cartridges are acceptable media. Select the appropriate media for the volume of data. You may submit multiple files on a single CD, Diskette, 9-Track Tape, or Tape Cartridge. If you need more space for your data, use one of the higher capacity media, such as a 9-Track Tape or a DC 6000x Series Tape Cartridge. However, if your data can fit onto one or two diskettes, then use diskettes. CDs are a convenient intermediate data volume storage device. Compressed datasets must conform to these instructions. Decompression instructions and software must accompany any compressed data submission.

1. CD ROM: Unformatted CD-R or CD-RW's are the default media for most data submissions. Since the files on the CD must be readable by an IBM-compatible PC, the data must be encoded in ASCII format or, at your option, in PC SAS, dBase, or Lotus 1-2-3 formats. Specify on the CD label the format used.
2. Diskette: Standard double-sided, high density, 3.5 inch diskettes are preferred. Since the files on the diskette must be readable by an IBM-compatible PC, the data must be encoded in ASCII format or, at your option, in PC SAS, dBase, or Lotus 1-2-3 formats. Specify on the diskette label the format used.
3. DC 6000x Series Tape Cartridge: Our IBM-compatible PC's, which have WANGDAT tape backup drives and use BACKUP EXEC software, can only read DC 6000x series tape cartridges with a QIC format. The data on the cartridge must not be compressed and should be encoded either in ASCII format or, at your option, in PC SAS, dBase, or Lotus 1-2-3 formats. Specify on the cartridge label the format used.
4. 9-Track Tape: The tape can have a density of either 1600 or 6250 BPI. The characters may be coded in ASCII or EBCDIC alphanumeric. The tape may be blocked or unblocked and may contain a label. Blocked and labeled tapes are preferred, but the block size and label must be accurate. The block size is optional, but must be a multiple of the record length for the file. Indicate if the tape is an IBM standard label tape, another type of labeled tape, or an unlabeled tape. Identify the specific location of all zoned or packed decimal fields in the record layout.

III-5

Clearly label the media with the following information:

1. CD, Diskette, or DC 6000x Series Tape Cartridge
 - a. Case name, case number, and submission date
 - b. Name of respondent
 - c. Proceeding and Time Period (for example, REV-POR[1/95-12/95] or AR#2-POR[3/94-2/95])
 - d. Name of Official in Charge
 - e. File formats and software used to create files
 - f. File names, number of observations, and record lengths
2. 9-Track Tape
 - a. Case name, case number, and submission date
 - b. Name of respondent
 - c. Proceeding and time period (for example, REV-POR[1/95-12/95] or AR#2-POR[3/94-2/95])
 - d. Name of Official in Charge
 - e. Tape density and number of tracks
 - f. Alphanumeric character type (ASCII or EBCDIC)
 - g. Number of characters/record (record length)
 - h. Number of characters/block (block size)
 - i. Number of files
 - j. File names and number of observations
 - k. Volume series of tape (if labeled)

D. FILING INSTRUCTIONS

Separately pack the labeled electronic media, record layouts, file information charts, and printouts (see General Instructions, part II, instruction 11). Place a label on the package containing your name, address, and telephone number plus the case name, case number, and name of the Official in Charge. Deliver the package with your narrative response to the address listed on the cover page of this questionnaire.

II - 1

APPENDIX III

DESCRIPTION OF PRODUCTS WITHIN THE ORDER

The product covered by the order and this review is _____.

The merchandise under investigation is currently classifiable under item _____ of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the merchandise is dispositive.

APPENDIX IV
CERTIFICATE OF SERVICE

I, _____, hereby certify that a copy of the
(name of certifying official)

foregoing submission on behalf of _____,
(company name)

dated _____, was served by first class mail or by hand delivery (circle the method
used) on the following parties:

(Business Proprietary Version)

On Behalf of

Name and address

(Public Version)

IV - 2

On Behalf of

Name and address

(signature of certifying official)

IV - 3

APPENDIX IV

COMPANY OFFICIAL CERTIFICATION

I, _____, currently employed

(name and title)

by _____, certify that (1) I have

(Interested Party)

read the attached submission, and (2) the information contained in this submission is, to the best of my knowledge, complete and accurate.

(signature of certifying official)